

2011 Domestic Partner Values

For Members of the

Technical Employees Association



There is no cost to cover eligible dependents, but when you cover a domestic partner and/or domestic partner children for medical, dental and/or vision coverage, the IRS taxes you on the value of the coverage. This value is added to the salary shown on your paycheck (and W-2 at the end of the year), federal income and Social Security (FICA) taxes are withheld on the higher salary amount, and then the value is subtracted from your salary.

Taxable values for the different combinations of health plans are shown below.

| Monthly taxable value of health plans | Domestic partner only | | Domestic partner's children | | Domestic partner + domestic partner's children | |
|---|-----------------------|-----------|-----------------------------|-----------|--|------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| KingCare SM Gold + dental + vision | \$ 800.84 | \$ 703.21 | \$ 640.67 | \$ 562.57 | \$1,441.51 | \$1,265.78 |
| KingCare SM Silver + dental + vision | \$ 757.32 | \$ 664.94 | \$ 605.85 | \$ 531.96 | \$1,363.18 | \$1,196.90 |
| KingCare SM Bronze + dental + vision | \$ 721.07 | \$ 633.05 | \$ 576.85 | \$ 506.44 | \$1,297.91 | \$1,139.49 |
| | | | | | | |
| SmartCare Connect Gold + dental + vision | \$ 461.29 | \$ 535.88 | \$ 369.03 | \$ 428.71 | \$ 830.32 | \$ 964.59 |
| SmartCare Connect Silver + dental + vision | \$ 438.15 | \$ 503.67 | \$ 350.51 | \$ 402.94 | \$ 788.66 | \$ 906.60 |
| SmartCare Connect Bronze + dental + vision | \$ 418.87 | \$ 475.02 | \$ 335.09 | \$ 380.02 | \$ 753.95 | \$ 855.04 |
| | | | | | | |
| Dental + vision only (opted out of medical) | \$ 75.59 | \$ 65.38 | \$ 60.47 | \$ 52.31 | \$ 136.06 | \$ 117.69 |

Adult children of domestic partners

| Monthly taxable value of health plans | Domestic partner only | | Domestic partner's adult children | | Domestic partner + domestic partner's adult children | |
|---|-----------------------|-----------|-----------------------------------|----------|--|-----------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| KingCare SM Gold + dental + vision | \$ 800.84 | \$ 703.21 | \$ 580.20 | \$ 52.31 | \$1,381.04 | \$ 755.52 |
| KingCare SM Silver + dental + vision | \$ 757.32 | \$ 664.94 | \$ 545.38 | \$ 0.00 | \$1,302.71 | \$ 664.94 |
| KingCare SM Bronze + dental + vision | \$ 721.07 | \$ 633.05 | \$ 516.38 | \$ 0.00 | \$1,237.44 | \$ 633.05 |
| | | | | | | |
| SmartCare Connect Gold + dental + vision | \$ 461.29 | \$ 535.88 | \$ 308.56 | \$ 0.00 | \$ 769.85 | \$ 535.88 |
| SmartCare Connect Silver + dental + vision | \$ 438.15 | \$ 503.67 | \$ 290.04 | \$ 0.00 | \$ 728.19 | \$ 503.67 |
| SmartCare Connect Bronze + dental + vision | \$ 418.87 | \$ 475.02 | \$ 274.62 | \$ 0.00 | \$ 693.48 | \$ 475.02 |
| | | | | | | |
| Dental + vision only (opted out of medical) | \$ 75.59 | \$ 65.38 | \$ 0.00 | \$ 0.00 | \$ 75.59 | \$ 65.38 |